

## **Income Verification Express Service (IVES)**

<http://www.irs.gov/individuals/article/0,,id=161649,00.html>

The Income Verification Express Service (IVES) provides two-business day processing and delivery of return transcripts. The new service replaces the existing process that required manual pick-up and delivery of transcripts from the IRS Return and Income Verification Services (RAIVS) units located across the country.

The new service automates the delivery portion of the process. Customers must now log on to IRS.gov to retrieve their requested transcripts from a secure mailbox located on the e-Services electronic platform. The “front end” of the process remains the same.

Customers will still need to fax the signed [Form 4506-T](#), *Request for Transcript of Tax Return*, to the one of the three designated RAIVS units.

<http://www.irs.gov/pub/irs-pdf/f4506t.pdf>

## **IVES Enrollment Procedures**

Customers must complete two major steps before their company can take advantage of this new service: complete and submit the IVES application to one of the designated RAIVS units and complete the e-Services registration process.

### **First step – IVES Enrollment**

Each company participating in the new two-day service must complete [Form 13803](#), IVES Application Form, to enroll in the IVES program.

<http://www.irs.gov/pub/irs-pdf/f13803.pdf>

It requests some basic information on the business, including name, address, telephone and fax number. It also requires the name of the principal owner or controlling officer of the company. The principal can be the owner, business manager or officer who has the responsibility to administer the company's participation in IVES. The form also asks for a primary point of contact that would be available on a daily basis in case the IRS needs to contact the company. Finally, it asks for a Responsible Official, or the person who manages the IVES program at each business office location. The company can choose to designate a Responsible Official or just a Principal to oversee the IVES process.

Please mail or fax the completed enrollment form to one of the three RAIVS units closest to your primary operating location.

Andover  
RAIVS Team  
Stop 679  
Andover, MA 05501  
Fax 978-247-9255

Cincinnati RAIVS Team  
PO Box 145500 Stop 2800F  
Cincinnati, OH 45250  
Fax 859-669-3592

Ogden RAIVS Team  
P.O. Box 9941  
Mail Stop 6734  
Ogden, UT 84409  
Fax 801-620-6922

## **Second step e-Services Registration**

The Principal, Responsible Official and each employee assigned to use e-Services products must register individually to create and have access to a secure mailbox. The registration process is a one-time automated process where the user selects a username, password and PIN that will be needed to log onto e-Services. It can be started before, during or after the IVES application is submitted but takes two weeks to complete.

After verifying the information provided, the IRS will mail a registration notice containing a confirmation number to the registrant's last known address of record.

See the [e-Services registration](https://la1.www4.irs.gov/e-services/Registration/index.htm) information Web page for more details.  
<https://la1.www4.irs.gov/e-services/Registration/index.htm>

## **How to pay through IVES**

The company will receive a monthly invoice based on the number of requests the IRS has processed since the last invoice. If a participant fails to pay an invoice timely, the participant will be suspended from the Program until such time that all outstanding invoices have been paid in full. Invoices outstanding past 30 days will be subject to interest, penalties, and administrative charges and will be subject to the Treasury Offset Program (TOP).

For more information regarding the TOP, please refer to the U.S. Treasury's Financial Management Service's [Web site](http://www.fms.treas.gov/).  
<http://www.fms.treas.gov/>

Please contact the IVES management office at (202) 283-2397 to address billing questions or disputes with the billed amount. Disputes must be raised with the management office within 15 days of the receipt of the invoice.

Payments must be made electronically by credit card or bank transfer via the [IVES Payment Page](https://www.pay.gov/paygov/forms/formInstance.html?agencyFormId=10521385).  
<https://www.pay.gov/paygov/forms/formInstance.html?agencyFormId=10521385>

The customer must input the company's name, address, and point of contact's name, telephone number and e-mail address. Payment information from the billing statement must also be entered, including the customer number, invoice number, payment amount and the billing period. Again, only credit card or bank transfer payments will be accepted.

## **Getting Started - Using IVES**

Once the IVES application and registration process are complete, your company is ready to begin taking advantage of the electronic delivery service offered under the IVES program.

**Step 1:** Have the taxpayer complete and sign Form 4506-T according to the instructions provided with the form. On line 5 (designation of a third party to whom the transcript is to be delivered) insert your company's name, address, facsimile number, and the delegate's user-ID for secure mailbox delivery. Any loan or order number that you wish to appear in the subject line of your mail delivery should be written on the top right hand corner of the Form 4506T.

**Step 2:** Fax the completed Form 4506-T to one of the three RAIVS units listed below:

Andover RAIVS Team  
Stop 679  
Andover, MA 05501  
Fax 978-247-9255

Cincinnati RAIVS Team  
PO Box 145500 Stop 2800F  
Cincinnati, OH 45250  
Fax 859-669-3592

Ogden RAIVS Team  
P.O. Box 9941  
Mail Stop 6734  
Ogden, UT 84409  
Fax 801-620-6922

All faxes must be covered by a general fax cover sheet. IVES batches should be limited to 50 tax periods and have an additional [IVES cover sheet](http://www.irs.gov/pub/irs-utl/ives_coversheet.pdf) for each batch.  
[http://www.irs.gov/pub/irs-utl/ives\\_coversheet.pdf](http://www.irs.gov/pub/irs-utl/ives_coversheet.pdf)

A template for an IVES cover sheet is available. Include on the batch sheet, the name of the IVES company, its address, telephone number, and fax number. Also, ensure the following identifying information is present on the cover sheet (insert link) for each Form 4506-T submitted: the taxpayer's name, taxpayer identification number, tax year(s) requested, and tax form number. Requests submitted without a cover sheet, or an incomplete cover sheet may cause delays in processing.

**Step 3:** In approximately two business days, the delegate whose secure mail box identification was listed on the Form 4506-T should log on to his or her secure mailbox to retrieve the transcript. If delivery to the secure mailbox cannot be completed, the transcript(s) or reject will be delivered via facsimile to the delegate's fax number

Transcripts delivered to a secure mailbox will not be stored in the secure mailbox indefinitely. Read messages will be deleted three days after being read and unread messages will be deleted seven days after delivery. Users should read and delete e-mails received in their secure mailbox on a regular basis; failure to do so may cause the secure mailbox to reach its available online storage capacity, thereby preventing or delaying delivery.

Transcript requests will be processed by each RAIVS unit in the approximate order of their receipt.

**IVES System and e-Services [Tutorials](#) are available on-line.**

<https://la2.www4.irs.gov/PeopleBooks/CRMPROD/Training/3pdev/index.htm>

## **IVES Questions and Answers**

### **Why are we going to this pay system?**

The IRS is implementing user fees pursuant to an Office of Management and Budget directive instructing federal agencies to charge user fees reflecting the full cost of goods and services that “convey special benefits to recipients beyond those accruing to the general public.” This policy change impacts the IVES program as well as other fee-based programs.

### **How much will the new service cost?**

Effective October 2, 2006, the Commissioner has approved a fee of \$4.50 per transcript requested.

### **Why must I register for e-Services? How?**

Under the new system, transcripts will be delivered using the e-Services platform via a secure mailbox. The e-Services system is successfully serving that purpose for tax professionals who request transcript information on behalf of their clients. It's the logical solution for the IVES program. To participate in the IVES program, companies will need to register and identify employees to act as agents to receive electronic transcripts on the company's behalf. (For details on the application and registration process please refer to the IVES main page.) To gain access to the secure mailbox, each user must register for e-Services using the registration process outlined on the e-Services web page. The registration process takes about two weeks to complete.

### **How and when will I be billed?**

You will be billed every 30 days, depending on your usage. Payments must be made electronically through a secure IRS.gov payment portal using either a credit card or an electronic funds transfer. Payments must be received within 30 calendar days of the date of the invoice.

### **What are the consequences of non-payment?**

If a participant fails to pay an invoice timely, the participant will be suspended from the Program until such time that all outstanding invoices have been paid in full. Invoices outstanding past 30 days will be subject to interest, penalties, and administrative charges and will be subject to the Treasury Offset Program (TOP). For more information regarding the TOP, please refer to [www.fms.treas.gov](http://www.fms.treas.gov).

### **Will I be billed for rejects and incomplete requests?**

Yes

### **When will fees be charged?**

The fee will apply regardless of whether (1) a duplicate request for a return transcript

is submitted; (2) an incomplete (i.e., a request that cannot be processed due to missing or incorrect information) or false or fraudulent (i.e., a request that has been altered in some way) request is submitted; (3) no record is located; or (4) the Service is otherwise unable to deliver the transcript (e.g., a delegated user's secure mailbox is full or an incorrect fax number was provided). The participant will be responsible for all fees incurred by their delegated users.

**What if there is an e-Service system malfunction?**

The primary method of delivery for the products from this program will be to deposit the product electronically into an e-Services' secure mailbox. Fax will be the alternate delivery method available if a temporary e-Services malfunction occurs. If the entire system is unavailable for an extended period, the current system will be made available to process transcripts.

**How will enrollment information be provided?**

For enrollment instructions and required forms refer to the *How do I apply for IVES?* and *How do I register with e-Services?* on the IVES main page.

**Will I still need to use the Form 4506-T?**

Yes.

**Do I still submit the Form 4506-T to my current RAIVS unit?**

You must submit the completed Form 4506-T via facsimile to the RAIVS unit closest to your business office location. A map will soon be developed and posted on the IVES landing page that will graphically depict the appropriate RAIVS unit for each customer to use by state. (For additional information on completing Form 4506-T follow the link to *Getting Started – Using IVES* on the main IVES page.)

**Will my contacts change at the RAIVS units?**

Your contacts will not change unless the RAIVS unit closest to your office is different than your previous RAIVS unit.